

99TH GENERAL ASSEMBLY State of Illinois 2015 and 2016 SB2935

Introduced 2/18/2016, by Sen. Pamela J. Althoff

SYNOPSIS AS INTRODUCED:

30	ILCS	115/12	from	Ch.	85,	par.	616
35	ILCS	200/3-20					
35	ILCS	200/3-40					
55	ILCS	5/3-4007	from	Ch.	34,	par.	3-4007
55	ILCS	5/4-2001	from	Ch.	34,	par.	4-2001

Amends the Property Tax Code. Provides that the portion of the salary for the county supervisor of assessments that is paid by the State is no longer subject to appropriation. Amends the Counties Code. Provides that the portion of the salary for state's attorneys, certain assistant state's attorneys, and public defenders that is paid by the State is no longer subject to appropriation. Amends the State Revenue Sharing Act to make conforming changes.

LRB099 19055 MLM 43444 b

1 AN ACT concerning finance.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The State Revenue Sharing Act is amended by changing Section 12 as follows:
- 6 (30 ILCS 115/12) (from Ch. 85, par. 616)
- Sec. 12. Personal Property Tax Replacement Fund. There is hereby created the Personal Property Tax Replacement Fund, a special fund in the State Treasury into which shall be paid all revenue realized:
- 11 (a) all amounts realized from the additional personal
 12 property tax replacement income tax imposed by subsections (c)
 13 and (d) of Section 201 of the Illinois Income Tax Act, except
 14 for those amounts deposited into the Income Tax Refund Fund
 15 pursuant to subsection (c) of Section 901 of the Illinois
 16 Income Tax Act; and
- 17 (b) all amounts realized from the additional personal
 18 property replacement invested capital taxes imposed by Section
 19 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue
 20 Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and
 21 Section 3 of the Water Company Invested Capital Tax Act, and
 22 amounts payable to the Department of Revenue under the
 23 Telecommunications Infrastructure Maintenance Fee Act.

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As soon as may be after the end of each month, Department of Revenue shall certify to the Treasurer and the Comptroller the amount of all refunds paid out of the General Revenue Fund through the preceding month on account of overpayment of liability on taxes paid into the Personal Tax Replacement Fund. Upon receipt certification, the Treasurer and the Comptroller shall transfer the amount so certified from the Personal Property Tax Replacement Fund into the General Revenue Fund.

The payments of revenue into the Personal Property Tax Replacement Fund shall be used exclusively for distribution to taxing districts, regional offices and officials, and State and local officials as provided by law in this Section and in the School Code, payment of the ordinary and contingent expenses of the Property Tax Appeal Board, payment of the expenses of the Department of Revenue incurred in administering the collection and distribution of monies paid into the Personal Property Tax Replacement Fund and transfers due to refunds to taxpayers for overpayment of liability for taxes paid into the Personal Property Tax Replacement Fund.

Ιn addition, moneys in the Personal Property Tax Replacement Fund may be used to pay any of the following: (i) salary, stipends, and additional compensation as provided by law for chief election clerks, county clerks, and county recorders; (ii) costs associated with regional offices of education and educational service centers; (iii)

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reimbursements payable by the State Board of Elections under Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the Election Code; (iv) expenses of the Illinois Educational Labor Relations Board; and (v) salary, personal services, and additional compensation as provided by law for court reporters under the Court Reporters Act.

As soon as may be after the effective date of this amendatory Act of 1980, the Department of Revenue shall certify to the Treasurer the amount of net replacement revenue paid into the General Revenue Fund prior to that effective date from the additional tax imposed by Section 2a.1 of the Messages Tax Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of the Public Utilities Revenue Act; Section 3 of the Water Company Invested Capital Tax Act; amounts collected by the of Revenue under the Telecommunications Infrastructure Maintenance Fee Act; and the additional personal property tax replacement income tax imposed by the Illinois Income Tax Act, as amended by Public Act 81-1st Special Session-1. Net replacement revenue shall be defined as the total amount paid into and remaining in the General Revenue Fund as a result of those Acts minus the amount outstanding and obligated from the General Revenue Fund in state vouchers or warrants prior to the effective date of this amendatory Act of 1980 as refunds to taxpayers for overpayment of liability under those Acts.

All interest earned by monies accumulated in the Personal

- 1 Property Tax Replacement Fund shall be deposited in such Fund.
- 2 All amounts allocated pursuant to this Section are appropriated
- 3 on a continuing basis.

Prior to December 31, 1980, as soon as may be after the end 5 of each quarter beginning with the quarter ending December 31, 1979, and on and after December 31, 1980, as soon as may be 6 7 after January 1, March 1, April 1, May 1, July 1, August 1, 8 October 1 and December 1 of each year, the Department of 9 Revenue shall allocate to each taxing district as defined in 10 Section 1-150 of the Property Tax Code, in accordance with the 11 provisions of paragraph (2) of this Section the portion of the 12 funds held in the Personal Property Tax Replacement Fund which is required to be distributed, as provided in paragraph (1), 13 for each quarter. Provided, however, under no circumstances 14 15 shall any taxing district during each of the first two years of 16 distribution of the taxes imposed by this amendatory Act of 17 1979 be entitled to an annual allocation which is less than the funds such taxing district collected from the 1978 personal 18 property tax. Provided further that under no circumstances 19 20 shall any taxing district during the third year of distribution 21 of the taxes imposed by this amendatory Act of 1979 receive 22 less than 60% of the funds such taxing district collected from 23 the 1978 personal property tax. In the event that the total of 24 the allocations made as above provided for all 25 districts, during either of such 3 years, exceeds the amount

available for distribution the allocation of each taxing

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district shall be proportionately reduced. Except as provided in Section 13 of this Act, the Department shall then certify, pursuant to appropriation, such allocations to the State Comptroller who shall pay over to the several taxing districts the respective amounts allocated to them.

Any township which receives an allocation based in whole or in part upon personal property taxes which it levied pursuant to Section 6-507 or 6-512 of the Illinois Highway Code and which was previously required to be paid over to a municipality shall immediately pay over to that municipality a proportionate share of the personal property replacement funds which such township receives.

Any municipality or township, other than a municipality with a population in excess of 500,000, which receives an allocation based in whole or in part on personal property taxes which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the Illinois Local Library Act and which was previously required to be paid over to a public library shall immediately pay over to that library a proportionate share of the personal property tax replacement funds which such municipality or township receives; provided that if such a public library has converted to a library organized under The Illinois Public Library District Act, regardless of whether such conversion has occurred on, after or before January 1, 1988, proportionate share shall be immediately paid over to the library district which maintains and operates the library.

However, any library that has converted prior to January 1, 1988, and which hitherto has not received the personal property tax replacement funds, shall receive such funds commencing on

4 January 1, 1988.

Any township which receives an allocation based in whole or in part on personal property taxes which it levied pursuant to Section 1c of the Public Graveyards Act and which taxes were previously required to be paid over to or used for such public cemetery or cemeteries shall immediately pay over to or use for such public cemetery or cemeteries a proportionate share of the personal property tax replacement funds which the township receives.

Any taxing district which receives an allocation based in whole or in part upon personal property taxes which it levied for another governmental body or school district in Cook County in 1976 or for another governmental body or school district in the remainder of the State in 1977 shall immediately pay over to that governmental body or school district the amount of personal property replacement funds which such governmental body or school district would receive directly under the provisions of paragraph (2) of this Section, had it levied its own taxes.

(1) The portion of the Personal Property Tax Replacement Fund required to be distributed as of the time allocation is required to be made shall be the amount available in such Fund as of the time allocation is

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required to be made.

The amount available for distribution shall be the total amount in the fund at such time minus the necessary administrative and other authorized expenses as limited by the appropriation and the amount determined by: (a) \$2.8 million for fiscal year 1981; (b) for fiscal year 1982, .54% of the funds distributed from the fund during the preceding fiscal year; (c) for fiscal year 1983 through fiscal year 1988, .54% of the funds distributed from the fund during the preceding fiscal year less .02% of such fund for fiscal year 1983 and less .02% of such funds for each fiscal year thereafter; (d) for fiscal year 1989 through fiscal year 2011 no more than 105% of the actual administrative expenses of the prior fiscal year; (e) for fiscal year 2012 and beyond, a sufficient amount to pay (i) stipends, additional compensation, salary reimbursements, and other amounts directed to be paid out of this Fund for local officials as authorized or required by statute and (ii) no more than 105% of the actual administrative expenses of the prior fiscal year, including payment of the ordinary and contingent expenses of the Property Tax Appeal Board and payment of the expenses of the Department of Revenue incurred in administering the collection distribution of moneys paid into the Fund; or (f) for fiscal years 2012 and 2013 only, a sufficient amount to pay stipends, additional compensation, salary reimbursements,

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and other amounts directed to be paid out of this Fund for regional offices and officials as authorized or required by statute. Such portion of the fund shall be determined after the transfer into the General Revenue Fund due to refunds, if any, paid from the General Revenue Fund during the preceding quarter. If at any time, for any reason, there is insufficient amount in the Personal Property Replacement Fund for payments for regional offices and officials or local officials or payment of costs of administration or for transfers due to refunds at the end of any particular month, the amount of such insufficiency shall be carried over for the purposes of payments for regional offices and officials, local officials, transfers into the General Revenue Fund, and costs of administration to the following month or months. Net replacement revenue held, and defined above, shall be transferred by the Treasurer and Comptroller to the Personal Property Tax Replacement Fund within 10 days of such certification.

(2) Each quarterly allocation shall first be apportioned in the following manner: 51.65% for taxing districts in Cook County and 48.35% for taxing districts in the remainder of the State.

The Personal Property Replacement Ratio of each taxing district outside Cook County shall be the ratio which the Tax Base of that taxing district bears to the Downstate Tax Base. The Tax Base of each taxing district outside of Cook County is

the personal property tax collections for that taxing district for the 1977 tax year. The Downstate Tax Base is the personal property tax collections for all taxing districts in the State outside of Cook County for the 1977 tax year. The Department of Revenue shall have authority to review for accuracy and completeness the personal property tax collections for each taxing district outside Cook County for the 1977 tax year.

The Personal Property Replacement Ratio of each Cook County taxing district shall be the ratio which the Tax Base of that taxing district bears to the Cook County Tax Base. The Tax Base of each Cook County taxing district is the personal property tax collections for that taxing district for the 1976 tax year. The Cook County Tax Base is the personal property tax collections for all taxing districts in Cook County for the 1976 tax year. The Department of Revenue shall have authority to review for accuracy and completeness the personal property tax collections for each taxing district within Cook County for the 1976 tax year.

For all purposes of this Section 12, amounts paid to a taxing district for such tax years as may be applicable by a foreign corporation under the provisions of Section 7-202 of the Public Utilities Act, as amended, shall be deemed to be personal property taxes collected by such taxing district for such tax years as may be applicable. The Director shall determine from the Illinois Commerce Commission, for any tax year as may be applicable, the amounts so paid by any such

foreign corporation to any and all taxing districts. The
Illinois Commerce Commission shall furnish such information to
the Director. For all purposes of this Section 12, the Director
shall deem such amounts to be collected personal property taxes
of each such taxing district for the applicable tax year or
years.

Taxing districts located both in Cook County and in one or more other counties shall receive both a Cook County allocation and a Downstate allocation determined in the same way as all other taxing districts.

If any taxing district in existence on July 1, 1979 ceases to exist, or discontinues its operations, its Tax Base shall thereafter be deemed to be zero. If the powers, duties and obligations of the discontinued taxing district are assumed by another taxing district, the Tax Base of the discontinued taxing district shall be added to the Tax Base of the taxing district assuming such powers, duties and obligations.

If two or more taxing districts in existence on July 1, 1979, or a successor or successors thereto shall consolidate into one taxing district, the Tax Base of such consolidated taxing district shall be the sum of the Tax Bases of each of the taxing districts which have consolidated.

If a single taxing district in existence on July 1, 1979, or a successor or successors thereto shall be divided into two or more separate taxing districts, the tax base of the taxing district so divided shall be allocated to each of the resulting

taxing districts in proportion to the then current equalized assessed value of each resulting taxing district.

If a portion of the territory of a taxing district is disconnected and annexed to another taxing district of the same type, the Tax Base of the taxing district from which disconnection was made shall be reduced in proportion to the then current equalized assessed value of the disconnected territory as compared with the then current equalized assessed value within the entire territory of the taxing district prior to disconnection, and the amount of such reduction shall be added to the Tax Base of the taxing district to which annexation is made.

If a community college district is created after July 1, 1979, beginning on the effective date of this amendatory Act of 1995, its Tax Base shall be 3.5% of the sum of the personal property tax collected for the 1977 tax year within the territorial jurisdiction of the district.

The amounts allocated and paid to taxing districts pursuant to the provisions of this amendatory Act of 1979 shall be deemed to be substitute revenues for the revenues derived from taxes imposed on personal property pursuant to the provisions of the "Revenue Act of 1939" or "An Act for the assessment and taxation of private car line companies", approved July 22, 1943, as amended, or Section 414 of the Illinois Insurance Code, prior to the abolition of such taxes and shall be used for the same purposes as the revenues derived from ad valorem

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taxes on real estate.

Monies received by any taxing districts from the Personal Property Tax Replacement Fund shall be first applied toward payment of the proportionate amount of debt service which was previously levied and collected from extensions against personal property on bonds outstanding as of December 31, 1978 and next applied toward payment of the proportionate share of the pension or retirement obligations of the taxing district which were previously levied and collected from extensions against personal property. For each such outstanding bond issue, the County Clerk shall determine the percentage of the debt service which was collected from extensions against real estate in the taxing district for 1978 taxes payable in 1979, as related to the total amount of such levies and collections from extensions against both real and personal property. For 1979 and subsequent years' taxes, the County Clerk shall levy and extend taxes against the real estate of each taxing district which will yield the said percentage or percentages of the debt service on such outstanding bonds. The balance of the amount necessary to fully pay such debt service shall constitute a first and prior lien upon the monies received by each such taxing district through the Personal Property Tax Replacement Fund and shall be first applied or set aside for such purpose. In counties having fewer than inhabitants, the amendments to this paragraph as made by this amendatory Act of 1980 shall be first applicable to 1980 taxes

- 1 to be collected in 1981.
- 2 (Source: P.A. 97-72, eff. 7-1-11; 97-619, eff. 11-14-11;
- 3 97-732, eff. 6-30-12; 98-24, eff. 6-19-13; 98-674, eff.
- 4 6-30-14.)
- 5 Section 10. The Property Tax Code is amended by changing
- 6 Sections 3-20 and 3-40 as follows:
- 7 (35 ILCS 200/3-20)
- 8 Sec. 3-20. Reimbursement when serving more than 1 county.
- 9 When 2 or more counties have, with Department approval, elected
- 10 or appointed the same person as county supervisor of
- 11 assessments, subject to appropriation, the Department shall
- 12 pay out of the Personal Property Tax Replacement Fund to the
- counties a total of \$5,000 per year to be applied toward the
- 14 person's salary. The Department shall apportion the \$5,000
- among such counties in proportion to each county's share of the
- 16 salary.
- 17 The amount payable under this Section is in addition to the
- 18 50% reimbursement provided for in Section 3-40, but in no event
- 19 shall the total paid under this Section and the reimbursement
- 20 under Section 3-40 exceed the compensation of the supervisor of
- 21 assessments.
- 22 (Source: P.A. 97-72, eff. 7-1-11.)
- 23 (35 ILCS 200/3-40)

- 1 Sec. 3-40. Compensation of supervisors of assessments.
- 2 (a) A supervisor of assessments shall receive annual
- 3 compensation in an amount fixed by the county board subject to
- 4 the following minimum amounts:
- 5 In counties with less than 14,000 inhabitants, not less
- 6 than \$7,500;
- 7 In counties with 14,000 or more but less than 30,000
- 8 inhabitants, not less than \$8,000;
- 9 In counties with 30,000 or more but less than 60,000
- inhabitants, not less than \$9,000;
- In counties with 60,000 or more but less than 100,000
- inhabitants, not less than \$10,000;
- In counties with 100,000 or more but less than 200,000
- inhabitants, not less than \$11,500;
- In counties with 200,000 or more but less than 300,000
- inhabitants, not less than \$13,000;
- In counties with 300,000 or more but less than
- 18 1,000,000 inhabitants, not less than \$15,000.
- 19 For purposes of this subsection, the number of inhabitants
- 20 shall be determined by the latest Federal decennial or special
- census of the county.
- 22 (b) Elected supervisors of assessments who began a term of
- office before December 1, 1990 shall be compensated at the rate
- of their base salary. "Base salary" is the compensation paid
- for their position before July 1, 1989.
- 26 (c) Elected supervisors of assessments beginning a term of

office on or after December 1, 1990 shall, beginning December

2 1, 1993, receive their base salary plus at least 12% of base

3 salary.

Any supervisor of assessments who has been presented a Certified Assessing Evaluator Certificate by the International Association of Assessing Officers shall receive an additional compensation of \$500 per year to be paid out of funds appropriated to the Department from the Personal Property Tax Replacement Fund.

The salary set by the county board shall be paid in equal monthly installments out of the treasury of the county in which he or she is appointed or elected. If the Department has determined that the total assessed value of property in a county, as equalized by the supervisor of assessments under Section 9-210, is between 31 1/3% and 35 1/3% of the total fair cash value of property in the county, subject to appropriation, the Department shall reimburse the county monthly from the Personal Property Tax Replacement Fund 50% of the amount of salary the county paid to the officer for the preceding month.

The county board shall provide necessary office space for the officer and pay all necessary expenses of the office out of the county treasury.

Each supervisor of assessments may, with the advice and consent of the county board, appoint necessary deputies and clerks, their compensation to be fixed by the county board and paid by the county.

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- 1 (Source: P.A. 97-72, eff. 7-1-11.)
- 2 Section 15. The Counties Code is amended by changing
- 3 Sections 3-4007 and 4-2001 as follows:
- 4 (55 ILCS 5/3-4007) (from Ch. 34, par. 3-4007)
- 5 Sec. 3-4007. Compensation.
 - (a) The public defender shall be paid out of the county treasury, and, subject to appropriation, shall be paid by the Department of Revenue out of the Personal Property Tax Replacement Fund or the General Revenue Fund as provided in subsection (b), as the sole compensation for his or her services a salary in an amount fixed by the County Board. When a Public Defender in a county of 30,000 or more population is receiving not less than 90% of the compensation of the State's Attorney of such county, that Public Defender shall not engage in the private practice of law.
 - (b) The State must pay 66 2/3% of the public defender's annual salary. If the public defender is employed full-time in that capacity, his or her salary must be at least 90% of that county's State's attorney's annual compensation. These Subject to appropriation, these amounts furnished by the State shall be payable monthly by the Department of Revenue out of the Personal Property Tax Replacement Fund or the General Revenue Fund to the county in which each Public Defender is employed.
 - (c) In cases where 2 or more adjoining counties have joined

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- 1 to form a common office of Public Defender, the salary of the
- 2 Public Defender shall be set and paid as provided by a joint
- 3 resolution of the various county boards involved.
- 4 (Source: P.A. 97-72, eff. 7-1-11.)
- 5 (55 ILCS 5/4-2001) (from Ch. 34, par. 4-2001)
- 6 Sec. 4-2001. State's attorney salaries.
- 7 (a) There shall be allowed to the several state's attorneys 8 in this State, except the state's attorney of Cook County, the 9 following annual salary:
 - (1) Subject to paragraph (5), to each state's attorney in counties containing less than 10,000 inhabitants, \$40,500 until December 31, 1988, \$45,500 until June 30, 1994, and \$55,500 thereafter or as set by the Compensation Review Board, whichever is greater.
 - (2) Subject to paragraph (5), to each state's attorney in counties containing 10,000 or more inhabitants but less than 20,000 inhabitants, \$46,500 until December 31, 1988, \$61,500 until June 30, 1994, and \$71,500 thereafter or as set by the Compensation Review Board, whichever is greater.
 - (3) Subject to paragraph (5), to each state's attorney in counties containing 20,000 or more but less than 30,000 inhabitants, \$51,000 until December 31, 1988, \$65,000 until June 30, 1994, and \$75,000 thereafter or as set by the Compensation Review Board, whichever is greater.
 - (4) To each state's attorney in counties of 30,000 or

more inhabitants, \$65,500 until December 31, 1988, \$80,000 until June 30, 1994, and \$96,837 thereafter or as set by the Compensation Review Board, whichever is greater.

(5) Effective December 1, 2000, to each state's attorney in counties containing fewer than 30,000 inhabitants, the same salary plus any cost of living adjustments as authorized by the Compensation Review Board to take effect after January 1, 1999, for state's attorneys in counties containing 20,000 or more but fewer than 30,000 inhabitants, or as set by the Compensation Review Board whichever is greater.

The State shall furnish 66 2/3% of the total annual compensation to be paid to each state's attorney in Illinois based on the salary in effect on December 31, 1988, and 100% of the increases in salary taking effect after December 31, 1988.

Said Subject to appropriation, said amounts furnished by the State shall be payable monthly by the Department of Revenue out of the Personal Property Tax Replacement Fund or the General Revenue Fund to the county in which each state's attorney is elected.

Each county shall be required to furnish 33 1/3% of the total annual compensation to be paid to each state's attorney in Illinois based on the salary in effect on December 31, 1988.

Within 90 days after the effective date of this amendatory Act of the 96th General Assembly, the county board of any county with a population between 15,000 and 50,000 by

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resolution or ordinance may increase the amount of compensation to be paid to each eligible state's attorney in their county in the form of a longevity stipend which shall be added to and become part of the salary of the state's attorney for that year. To be eligible, the state's attorney must have served in the elected position for at least 20 continuous years and elect to participate in a program for an alternative annuity for county officers and make the required additional optional contributions as authorized by P.A. 90-32.

(b) Effective December 1, 2000, no state's attorney may engage in the private practice of law. However, until November 30, 2000, (i) the state's attorneys in counties containing fewer than 10,000 inhabitants may engage in the practice of law, and (ii) in any county between 10,000 and 30,000 inhabitants or in any county containing 30,000 or more inhabitants which reached that population between 1970 and December 31, 1981, the state's attorney may declare his or her intention to engage in the private practice of law, and may do so through no later than November 30, 2000, by filing a written declaration of intent to engage in the private practice of law with the county clerk. The declaration of intention shall be irrevocable during the remainder of the term of office. The declaration shall be filed with the county clerk within 30 days of certification of election or appointment, or within 60 days of March 15, 1989, whichever is later. In that event the annual salary of such state's attorney shall be as follows:

- (1) In counties containing 10,000 or more inhabitants but less than 20,000 inhabitants, \$46,500 until December 31, 1988, \$51,500 until June 30, 1994, and \$61,500 thereafter or as set by the Compensation Review Board, whichever is greater. The State shall furnish 100% of the increases taking effect after December 31, 1988.
 - (2) In counties containing 20,000 or more inhabitants but less than 30,000 inhabitants, and in counties containing 30,000 or more inhabitants which reached said population between 1970 and December 31, 1981, \$51,500 until December 31, 1988, \$56,000 until June 30, 1994, and \$65,000 thereafter or as set by the Compensation Review Board, whichever is greater. The State shall furnish 100% of the increases taking effect after December 31, 1988.
- (c) In counties where a state mental health institution, as hereinafter defined, is located, one assistant state's attorney shall, subject to appropriation, receive for his services, payable monthly by the Department of Revenue out of the Personal Property Tax Replacement Fund or the General Revenue Fund to the county in which he is appointed, the following:
 - (1) To each assistant state's attorney in counties containing less than 10,000 inhabitants, the sum of \$2,500 per annum;
 - (2) To each assistant state's attorney in counties containing not less than 10,000 inhabitants and not more

than 20,000 inhabitants, the sum of \$3,500 per annum;

- (3) To each assistant state's attorney in counties containing not less than 20,000 inhabitants and not more than 30,000 inhabitants, the sum of \$4,000 per annum;
- (4) To each assistant state's attorney in counties containing not less than 30,000 inhabitants and not more than 40,000 inhabitants, the sum of \$4,500 per annum;
- (5) To each assistant state's attorney in counties containing not less than 40,000 inhabitants and not more than 70,000 inhabitants, the sum of \$5,000 per annum;
- (6) To each assistant state's attorney in counties containing not less than 70,000 inhabitants and not more than 1,000,000 inhabitants, the sum of \$6,000 per annum.
- (d) The population of all counties for the purpose of fixing salaries as herein provided shall be based upon the last Federal census immediately previous to the appointment of an assistant state's attorney in each county.
- (e) At the request of the county governing authority, in counties where one or more state correctional institutions, as hereinafter defined, are located, one or more assistant state's attorneys shall, subject to appropriation, receive for their services, provided that such services are performed in connection with the state correctional institution, payable monthly by the Department of Revenue out of the Personal Property Tax Replacement Fund or the General Revenue Fund to the county in which they are appointed, the following:

- (1) \$22,000 for each assistant state's attorney in counties with one or more State correctional institutions with a total average daily inmate population in excess of 2,000, on the basis of 2 assistant state's attorneys when the total average daily inmate population exceeds 2,000 but is less than 4,000; and 3 assistant state's attorneys when such population exceeds 4,000; with reimbursement to be based on actual services rendered.
- (2) \$15,000 per year for one assistant state's attorney in counties having one or more correctional institutions with a total average daily inmate population of between 750 and 2,000 inmates, with reimbursement to be based on actual services rendered.
- (3) A maximum of \$12,000 per year for one assistant state's attorney in counties having less than 750 inmates, with reimbursement to be based on actual services rendered.

Upon application of the county governing authority and certification of the State's Attorney, the Director of Corrections may, in his discretion and subject to appropriation, increase the amount of salary reimbursement to a county in the event special circumstances require the county to incur extraordinary salary expenditures as a result of services performed in connection with State correctional institutions in that county.

In determining whether or not to increase the amount of salary reimbursement, the Director shall consider, among other

1 matters:

- 2 (1) the nature of the services rendered;
 - (2) the results or dispositions obtained;
 - (3) whether or not the county was required to employ additional attorney personnel as a direct result of the services actually rendered in connection with a particular service to a State correctional institution.
 - (f) In counties where a State senior institution of higher education is located, the assistant state's attorneys specified by this Section shall, subject to appropriation, receive for their services, payable monthly by the Department of Revenue out of the Personal Property Tax Replacement Fund or the General Revenue Fund to the county in which appointed, the following:
 - (1) \$14,000 per year each for employment on a full time basis for 2 assistant state's attorneys in counties having a State university or State universities with combined full time enrollment of more than 15,000 students.
 - (2) \$7,200 per year for one assistant state's attorney with no limitation on other practice in counties having a State university or State universities with combined full time enrollment of 10,000 to 15,000 students.
 - (3) \$4,000 per year for one assistant state's attorney with no limitation on other practice in counties having a State university or State universities with combined full time enrollment of less than 10,000 students.

Such salaries shall be paid to the state's attorney and the assistant state's attorney in equal monthly installments by such county out of the county treasury provided that, subject to appropriation, the Department of Revenue shall reimburse each county monthly, out of the Personal Property Tax Replacement Fund or the General Revenue Fund, the amount of such salary. This Section shall not prevent the payment of such additional compensation to the state's attorney or assistant state's attorney of any county, out of the treasury of that county as may be provided by law.

(g) For purposes of this Section, "State mental health institution" means any institution under the jurisdiction of the Department of Human Services that is listed in Section 4 of the Mental Health and Developmental Disabilities Administrative Act.

For purposes of this Section, "State correctional institution" means any facility of the Department of Corrections including adult facilities, juvenile facilities, pre-release centers, community correction centers, and work camps.

For purposes of this Section, "State university" means the University of Illinois, Southern Illinois University, Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Western Illinois University, and any public community college which has

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established a program of interinstitutional cooperation with one of the foregoing institutions whereby a student, after earning an associate degree from the community college, pursues a course of study at the community college campus leading to a baccalaureate degree from the foregoing institution (also known as a "2 Plus 2" degree program).

(h) A number of assistant state's attorneys shall be appointed in each county that chooses to participate, as provided this subsection, for the prosecution in alcohol-related traffic offenses. Each county shall receive monthly a subsidy for payment of the salaries and benefits of these assistant state's from State attorneys funds appropriated to the Department of Revenue out of the Personal Property Tax Replacement Fund or the General Revenue Fund for that purpose. The amounts of subsidies provided by this subsection shall be adjusted for inflation each July 1 using the Consumer Price Index of the Bureau of Labor Statistics of the U.S. Department of Labor.

When a county chooses to participate in the subsidy program described in this subsection (h), the number of assistant state's attorneys who are prosecuting alcohol-related traffic offenses must increase according to the subsidy provided in this subsection. These appointed assistant state's attorneys shall be in addition to any other assistant state's attorneys assigned to those cases on the effective date of this amendatory Act of the 91st General Assembly, and may not

replace those assistant state's attorneys. In counties where the state's attorney is the sole prosecutor, this subsidy shall be used to provide an assistant state's attorney to prosecute alcohol-related traffic offenses along with the state's attorney. In counties where the state's attorney is the sole prosecutor, and in counties where a judge presides over cases involving a variety of misdemeanors, including alcohol-related traffic matters, assistant state's attorneys appointed and subsidized by this subsection (h) may also prosecute the different misdemeanor cases at the direction of the state's attorney.

Assistant state's attorneys shall be appointed under this subsection in the following number and counties shall receive the following annual subsidies:

- 15 (1) In counties with fewer than 30,000 inhabitants, one at \$35,000.
 - (2) In counties with 30,000 or more but fewer than 100,000 inhabitants, one at \$45,000.
 - (3) In counties with 100,000 or more but fewer than 300,000 inhabitants, 2 at \$45,000 each.
 - (4) In counties, other than Cook County, with 300,000 or more inhabitants, 4 at \$50,000 each.

23 The amounts appropriated under this Section must be 24 segregated by population classification and disbursed monthly.

If in any year the amount appropriated for the purposes of this subsection (h) is insufficient to pay all of the subsidies

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specified in this subsection, the amount appropriated shall 1 first be prorated by the population classifications of this 3 subsection (h) and then among the counties choosing to participate within each of those classifications. If any of the 5 appropriated moneys for each population classification remain 6 at the end of a fiscal year, the remainder of the moneys may be 7 allocated to participating counties that were not fully funded during the course of the year. Nothing in this subsection prohibits 2 or more State's attorneys from combining their subsidies to appoint a joint assistant State's attorney to prosecute alcohol-related traffic offenses in multiple 12 counties. Nothing in this subsection prohibits a State's 13 attorney from appointing an assistant State's attorney by contract or otherwise.

(Source: P.A. 96-259, eff. 8-11-09; 97-72, eff. 7-1-11.) 15